

Panaji, 21st August, 2024 (Savana 30, 1946)

SERIES I No. 20

# OFFICIAL GOVERNMENT OF GOA GAZETTE

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Law  
Legal Affairs Division

#### Notification

7/12/2024-LA-150

The Goa Goods and Services Tax (Second Amendment) Act, 2024 (Goa Act 13 of 2024), which has been passed by the Legislative Assembly of Goa on 31-07-2024 and assented to by the Governor of Goa on 16-08-2024, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 21st August, 2024.

### The Goa Goods and Services Tax (Second Amendment) Act, 2024

(Goa Act No. 13 of 2024)[16-08-2024]

AN

ACT

*further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Second Amendment) Act, 2024.

(2) The provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette appoint and different dates may be appointed for different provisions of this Act.

2. *Amendment of section 2.*— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “principal Act”), in section 2, for clause (61), the following clause shall be substituted, namely:—

“(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;”.

3. *Substitution of section 20.*— For section 20 of the principal Act, the following section shall be substituted, namely:—

“20. *Manner of distribution of credit by Input Service Distributor.*— (1) Any office of the supplier of goods or services or both

which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of State tax or integrated tax charged on invoices received by him, including the credit of State or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of State tax shall be distributed as State tax or integrated tax and integrated tax as integrated tax or State tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.”.

4. *Insertion of new section 122A.*— After section 122 of the principal Act, the following section shall be inserted, namely:—

“122A. *Penalty for failure to register certain machines used in manufacture of goods as per special procedure.*— (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where,—

(a) the penalty so imposed is paid; and

(b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.”.

Secretariat, Porvorim, Goa. 21st August 2024	SANDIP JACQUES, Secretary to the Government of Goa, Law Department (Legal Affairs).
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**Notification**

7/15/2024-LA-151

The Goa Appropriation (No. 2) Act, 2024 (Goa Act 12 of 2024), which has been passed by the Legislative Assembly of Goa on 07-08-2024 and assented to by the Governor of Goa on 16-08-2024, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 21st August, 2024.

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The Goa Appropriation (No. 2) Act, 2024

(Goa Act No.12 of 2024) [16-08-2024]

AN

ACT

*to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 2024-2025.*

Be it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India, as follows:—

1. *Short title.*— This Act may be called the Goa Appropriation (No. 2) Act, 2024.

2. *Issue of Rs. 26855,56,55,000/-, out of the Consolidated Fund of the State of Goa for the financial year 2024-2025.*— From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column (5) of the Schedule to this Act amounting in the aggregate to the sums of twenty six thousand eight hundred fifty five crore fifty six lakh fifty five thousand rupees towards defraying the several charges which will arise for payment during the financial year 2024-2025 in respect of the services and for purposes specified in column (2) of the said Schedule.

3. *Appropriation.*— The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa under this Act, shall be appropriated for the services and purposes expressed in the Schedule to this Act in relation to the said financial year.

**SCHEDULE**

(See sections 2 and 3)

(Rs. in lakhs)

Demand No.	Titles of Demand	Voted by Assembly	Sums not exceeding	
			Charged on the Consolidated Fund of the State of Goa	Total
(1)	(2)	(3)	(4)	(5)
01	Legislature Secretariat	5322.50	237.50	5560.00
A1	Raj Bhavan (Charged)	—	1937.00	1937.00
02	General Administration and Co-ordination	16660.00	—	16660.00
03	District and Sessions Court, North Goa	4752.37	—	4752.37
04	District and Sessions Court, South Goa	4663.76	—	4663.76
05	Prosecution	1966.55	—	1966.55
06	Election Office	9998.30	—	9998.30
07	Settlement and Land Records	4077.51	—	4077.51
08	Treasury and Accounts Administration, North Goa	242700.00	—	242700.00
09	Treasury and Accounts Administration, South Goa	746.75	—	746.75
A2	Debt Services (Charged)	—	397072.64	397072.64
10	Notary Services	2444.00	—	2444.00
11	Excise	3085.00	—	3085.00
12	Commercial Taxes	4999.96	—	4999.96
13	Transport	30609.64	—	30609.64
A3	Goa Public Service Commission (Charged)	—	943.20	943.20
14	Goa Sadan	918.01	—	918.01
15	Collectorate, North Goa	5137.70	—	5137.70

OFFICIAL GAZETTE — GOVT. OF GOA  
(EXTRAORDINARY)

SERIES I No. 20

21ST AUGUST, 2024

(1)	(2)	(3)	(4)	(5)
16	Collectorate, South Goa	5624.90	—	5624.90
17	Police	94883.14	—	94883.14
18	Jails	3032.08	—	3032.08
19	Industries Trade and Commerce	7412.15	—	7412.15
20	Printing and Stationery	1800.00	—	1800.00
21	Public Works	297655.00	—	297655.00
22	Vigilance	1100.00	—	1100.00
23	Home	4870.90	—	4870.90
24	Environment	2000.02	—	2000.02
25	Home Guards and Civil Defence	4492.73	—	4492.73
26	Fire and Emergency Services	13098.23	—	13098.23
27	Official Language	2170.00	—	2170.00
28	Administrative Tribunal	290.00	—	290.00
29	Public Grievances	298.50	—	298.50
30	Small Savings and Lotteries	2621.38	—	2621.38
31	Panchayats	31332.67	—	31332.67
32	Finance	38700.00	—	38700.00
33	Revenue	2495.12	—	2495.12
34	School Education	228833.03	—	228833.03
35	Higher Education	55377.00	—	55377.00
36	Technical Education	14981.99	—	14981.99
37	Government Polytechnic, Panaji	3350.00	—	3350.00
38	Government Polytechnic, Bicholim	1505.00	—	1505.00
39	Government Polytechnic, Curchorem	1140.01	—	1140.01
40	Goa College of Engineering	5520.00		5520.00
41	Goa Architecture College	2020.16	—	2020.16
42	Sports and Youth Affairs	24070.90	—	24070.90
43	Art and Culture	20125.01	—	20125.01
44	Goa College of Art	877.00	—	877.00
45	Department of Archives	2151.00	—	2151.00
46	Museum	1507.51	—	1507.51
47	Goa Medical College	107135.96	—	107135.96

(1)	(2)	(3)	(4)	(5)
48	Health Services	83847.87	—	83847.87
49	Institute of Psychiatry and Human Behaviour	8200.02	—	8200.02
50	Goa College of Pharmacy	3005.00	—	3005.00
51	Goa Dental College	7500.00	—	7500.00
52	Labour	11092.99	—	11092.99
53	Food and Drugs Administration	2499.98	—	2499.98
54	Town and Country Planning	3778.00	—	3778.00
55	Municipal Administration	40409.00	—	40409.00
56	Information and Publicity	7787.25	—	7787.25
57	Social Welfare	55372.40	—	55372.40
58	Women and Child Development	40676.40	—	40676.40
59	Factories and Boilers	1481.79	—	1481.79
60	Employment	925.00	—	925.00
61	Skill Development and Entrepreneurship	10737.22	—	10737.22
62	Law	14999.50	—	14999.50
63	Rajya Sainik Board	269.92	—	269.92
64	Agriculture	25930.03	—	25930.03
65	Animal Husbandry and Veterinary Services	18000.00	—	18000.00
66	Fisheries	8403.59	—	8403.59
67	Ports Administration	7999.41	—	7999.41
68	Forests	14992.50	—	14992.50
69	Handicraft, Textile and Coir	2427.00	—	2427.00
70	Civil Supplies	6869.01	—	6869.01
71	Co-operation	4023.33	—	4023.33
72	Science and Technology	20962.51	—	20962.51
73	State Election Commission	810.07	—	810.07
74	Water Resources	67501.00	—	67501.00
75	Planning, Statistics and Evaluation	4307.04	—	4307.04
76	Electricity	399910.00	—	399910.00
77	River Navigation	7700.00	—	7700.00
78	Tourism	25520.98	—	25520.98
79	Goa Gazetteer	132.95	—	132.95
80	Legal Metrology	1573.00	—	1573.00
81	Department of Tribal Welfare	13587.99	—	13587.99
82	Information Technology	15495.87	—	15495.87
83	Mines	3101.85	—	3101.85
84	Civil Aviation	2539.18	—	2539.18

(1)	(2)	(3)	(4)	(5)
85	Department of Rural Development	6997.93	—	6997.93
86	New and Renewable Energy	6294.10	—	6294.10
87	Department of Archaeology	4000.00	—	4000.00
88	Department of Public Private Partnership	334.05	—	334.05
89	Department of Empowerment of Persons with Disabilities	2817.03	—	2817.03
<b>TOTAL</b>		<b>2285366.21</b>	<b>400190.34</b>	<b>2685556.55</b>

Secretariat,  
Porvorim, Goa.  
21st August, 2024.

SANDIP JACQUES  
Secretary to the Government of Goa,  
Law Department (Legal Affairs).

#### Notification

7/16/2024-LA-152

The Goa Appropriation (No. 3) Act, 2024. (Goa Act 14 of 2024), which has been passed by the Legislative Assembly of Goa on 07-08-2024 and assented to by the Governor of Goa on 16-08-2024, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 21st August, 2024.

The Goa Appropriation (No. 3) Act, 2024  
(Goa Act No. 14 of 2024) [16-08-2024]  
AN  
ACT

*to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 2024-25.*

Be it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India, as follows:—

1. *Short title.*— This Act may be called the Goa Appropriation Act, 2024.

2. *Issue of Rs. 894,43,86,000/- out of the Consolidated Fund of the State of Goa for the financial year 2024-25.*— From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column (5) of the Schedule hereto amounting in the aggregate to the sums of eight hundred ninety four crore forty three lakh eighty six thousand rupees towards defraying the several charges which will come in the course of payment during the financial year 2024-25 in respect of the services and for purposes specified in column (2) of the said Schedule.

3. *Appropriation.*— The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa under this Act, shall be appropriated for the services and purposes expressed in the said Schedule to this Act in relation to the said financial year.

SCHEDULE  
(See sections 2 and 3)

(Rs. in lakhs)

Demand No.	Titles of Demand	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of the State of Goa	Total
(1)	(2)	(3)	(4)	(5)
01	Legislature Secretariat	95.00	—	95.00
03	District and Sessions Court, North Goa	1131.00	—	1131.00
04	District and Sessions Court, South Goa	1220.00	—	1220.00
13	Transport	2185.00	—	2185.00
17	Police	1100.00	—	1100.00
19	Industries Trade and Commerce	0.10	—	0.10
21	Public Works Department	7500.00	—	7500.00
26	Fire and Emergency Services	106.95	—	106.95
28	Administrative Tribunal	65.00	—	65.00
29	Public Grievances	0.01	—	0.01
32	Finance	16500.00	—	16500.00
34	School Education	0.02	—	0.02
37	Government Polytechnic, Panaji	0.01	—	0.01
42	Sports and Youth Affairs	1000.00	—	1000.00
43	Art and Culture	500.00	—	500.00
45	Department of Archives	600.00	—	600.00
47	Goa Medical College	2500.02	—	2500.02
48	Health Services	2500.03	—	2500.03
52	Labour	0.01	—	0.01
55	Municipal Administration	8895.00	—	8895.00
56	Information and Publicity	3000.00	—	3000.00
57	Social Welfare	0.05	—	0.05
61	Skill Development and Entrepreneurship	0.01	—	0.01
62	Law	0.02	—	0.02
63	Rajya Sainik Board	0.03	—	0.03
64	Agriculture	500.01	—	500.01
65	Animal Husbandry and Veterinary Services	0.02	—	0.02
66	Fisheries	0.01	—	0.01
67	Ports Administration	490.80	—	490.80

(1)	(2)	(3)	(4)	(5)
68	Forests	246.01	—	246.01
69	Handicraft, Textile and Coir	0.08	—	0.08
70	Civil Supplies	0.03	—	0.03
71	Co-operation	1.29	—	1.29
72	Science and Technology	0.01	—	0.01
74	Water Resources	8250.01	—	8250.01
75	Planning, Statistics and Evaluation	700.00	—	700.00
76	Electricity	19000.00	—	19000.00
78	Tourism	7757.14	—	7757.14
79	Goa Gazetteer	0.10	—	0.10
80	Legal Metrology	0.01	—	0.01
81	Department of Tribal Welfare	100.00	—	100.00
85	Department of Rural Development	1500.06	—	1500.06
86	New and Renewable Energy	2000.00	—	2000.00
89	Department of Empowerment	0.02	—	0.02
<b>TOTAL</b>		<b>89443.86</b>	—	<b>89443.86</b>

Secretariat,  
Porvorim, Goa.  
21st August, 2024.

SANDIP JACQUES,  
Secretary to the Government of Goa,  
Law Department (Legal Affairs).

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